

One Hundred Eighth Legislature - First Special Session - 2024

Introducer's Statement of Intent

LB26

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: July 31, 2024

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB26 would charge .27 cent fee on all motor vehicles delivering to a location within the state with at least 1 item of tangible personal property subject to state sales or use tax. Items already exempt from Nebraska sales tax and wholesale deliveries would be exempt. New businesses and businesses with gross sales under 500,000 dollars in a year would be exempt as well. The revenue from LB26 would go towards the General Fund.

Principal Introducer: _____

Senator Carol Blood